

La Cañada Unified School District

...a learning community committed to personal growth
and academic excellence

Wendy K. Sinnette
Superintendent

Anais Wenn
Assistant Superintendent
Curriculum & Instruction

Patricia S. Hager
Associate Superintendent
Human Resources

Ruben Rojas
Chief Business &
Operations Officer

ADOPTED

BOARD OF SUPERVISORS
COUNTY OF LOS ANGELES

November 15, 2013

60 December 17, 2013

Carla Little
Board of Supervisors
County of Los Angeles
Kenneth Hahn Hall of Administration, Room 383
500 West Temple Street
Los Angeles, CA 90012



SACHIA A. HAMAI
EXECUTIVE OFFICER

Dear Ms. Little,

Enclosed is an original of Resolution 14-13-14 adopted by our Governing Board on November 12, 2013 calling a mail-in election for voter approval of an education parcel tax.

Please feel free to contact me if you have any questions.

Sincerely,


Wendy K. Sinnette
Superintendent

Enclosure

**LA CAÑADA UNIFIED SCHOOL DISTRICT
LOS ANGELES COUNTY, CALIFORNIA**

RESOLUTION NO. 14-13-14

**PROPOSING A QUALIFIED SPECIAL TAX AND
ESTABLISHING SPECIFICATIONS OF THE ELECTION ORDER**

WHEREAS, information published in a recent U.S. Department of Education study identified La Cañada Unified School District (the "District") as one of the top performing school districts in California and the District is devoted to maintaining the highest quality of public education; and

WHEREAS, local students consistently score well above the State's standard for excellence on standardized tests and 99% of local graduates go on to college or other post-secondary training; and

WHEREAS, all residents benefit from living in a community with high performing schools which prepare students to secure good jobs and contribute to the economy; and

WHEREAS, quality local schools make La Cañada a desirable place to live and create demand for our homes as demonstrated by a recent analysis showing that homes in the District often sell for 20% more than comparable homes just outside the District's boundaries; and

WHEREAS, over the last six years, the State of California has withheld \$17.4 million in funding from La Cañada schools and despite the passage of Proposition 30 in 2012 and recent changes in state school funding formulas, La Cañada will now receive one of the lowest allocations of funding for school districts in the Country; and

WHEREAS, the District has implemented a number of measures to maximize funding and reduce expenses, including extensive local fundraising, active management of its properties and significant reductions to administration costs and expenses; and

WHEREAS, in 2009, over 74% of local voters supported a parcel tax to provide stable, local funding for our schools that Sacramento cannot take away, and in each year since it was approved, an independent citizens' oversight committee has reviewed the District's use of the funds and reported that they have been spent as promised to help prevent teacher layoffs, class size increases and cuts to libraries, arts, music and classroom academics; and

WHEREAS, the locally controlled funding from the current parcel tax expires in 2014 and would result in La Cañada schools losing nearly \$1 million in annual funding; and

WHEREAS, the District wishes to renew the current parcel tax with a new parcel tax measure whose purpose is to continue to provide adequate funding to the District, and

WHEREAS, Section 4 of Article XIII A and Section 2 of Article XIII C of the California Constitution and sections 50075, 50076, 50077, 50079 and 53722 *et seq.* of the California Government Code authorize a school district, upon approval of two-thirds (2/3) of the electorate voting on the measure, to levy a qualified special tax for specified purposes following notice and a public hearing; and

WHEREAS, in the judgment of this Governing Board ("Board"), following public hearing and comment, it is advisable to request that the Los Angeles County Clerk-Recorder ("County Registrar") call an election by means of an all-mailed ballot election and submit to the voters of the District the question of whether the District shall levy a special tax within the District for the purpose of raising additional revenue for the District; and

WHEREAS, pursuant to Education Code section 5342 and Elections Code sections 10400, 10402 and 10403 such election may be completely or partially consolidated with any other election held on the same day and in the same territory or portion of territory that is the same; and

WHEREAS, pursuant to Elections Code Section 4108, a school district may, by resolution of its governing board, conduct any election by all-mailed ballots in accordance with the laws governing all-mailed ballot elections; and

WHEREAS, the Board has conducted a noticed public hearing, as required by law, on the question of whether or not to request the District's voters to authorize funding to continue the programs and for the purposes identified below.

NOW, THEREFORE, THE GOVERNING BOARD OF THE LA CAÑADA UNIFIED SCHOOL DISTRICT HEREBY RESOLVES, DETERMINES, AND ORDERS AS FOLLOWS:

Section 1. That the Governing Board has determined in its best judgment that in order to maintain quality education in the District, an election is advisable and on that basis hereby orders the Los Angeles County Registrar of Voters to call an election and submit to the voters of the District the question of whether to adopt a qualified special tax measure in order to maintain the quality of the District's public education that has benefited all students and citizens.

Section 2. Said qualified special tax shall be levied in the amount and in accordance with the procedures set forth in the attached *Exhibit A* for 7 years beginning as of July 1, 2014, against parcels of taxable real property located wholly or partly in the District.

Section 3. The special tax shall be collected by the County Tax Collector of the County of Los Angeles ("County Tax Collector"), as applicable based on parcel location, at the same time, in the same manner, and subject to the same penalties as *ad valorem* property taxes collected by the County Tax Collector. Unpaid special taxes shall bear interest at the same rate as the rate for unpaid *ad valorem* property taxes until paid. A "parcel of taxable real property" is defined as any unit of real property in the District that receives a separate tax bill for *ad valorem* property taxes from the County Treasurer-Tax Collector's Office. All property that is otherwise

exempt from or upon which no *ad valorem* property taxes are levied in any year shall also be exempt from the special tax in such year.

Section 4. Any parcels that are contiguous to each other, in actual use as one residential or non-residential economic unit, and held under identical ownership shall, upon approval of an application from the owners thereof submitted to the District, be treated as a single parcel for purposes of the special tax. Applications for such treatment shall be made to the District on or before July 1, 2014, or before July 1 of any succeeding tax year. Any one approved application from a qualified applicant will provide for such treatment for the remaining term of the special tax, so long as all of the parcels continue to be held under identical ownership and are in actual use as one residential or non-residential economic unit.

Section 5. That the date of the election shall be March 4, 2014.

Section 6. That the purpose of the election shall be for the voters in the District to vote on a ballot measure, a full copy of which is attached hereto and marked *Exhibit A* and incorporated by reference herein. As required by California Elections Code section 13247, the abbreviated form of the measure to appear on the ballot is attached hereto as *Exhibit B*.

Section 7. That the Governing Board has the authority for ordering the election.

Section 8. That the authority for the specifications of this election order is contained in Section 5322 of the California Education Code.

Section 9. That this Resolution shall stand as the order to the Los Angeles County Registrar of Voters to call an election within the boundaries of the District on March 4, 2014.

Section 10. That the Clerk of the Governing Board is hereby directed immediately to send a certified copy of this Resolution to the Los Angeles County Registrar of Voters, the Los Angeles County Board of Supervisors, and the Los Angeles County Superintendent of Schools so that said Superintendent receives it no later than December 6, 2013.

Section 11. That the Los Angeles County Superintendent of Schools is hereby requested to deliver this Resolution, which constitutes the order of election, and a formal notice of the election to the Los Angeles County Registrar of Voters no later than December 6, 2013. That the Los Angeles County Superintendent of Schools is hereby requested to perform the duties under Education Code Section 5302, to call the election, prepare recommendations, statements, or arguments for the election as required, and to receive petitions, as necessary.

Section 12. That the Los Angeles County Superintendent of Schools is hereby requested to prepare a Formal Notice of School Parcel Tax Election (the "Notice") containing the information specified in Section 5361 of the Education Code, in substantially the form attached hereto as *Exhibit C* and to publish and/or post the Notice as required by law.

Section 13. That pursuant to Section 5303 of the Education Code, the Los Angeles County Registrar of Voters is hereby requested to take all steps incident to the preparation for

and the holding of the election in accordance with law and these specifications. The Governing Board requests that the Registrar of Voters deliver a copy of all published notices to the Clerk of this Governing Board pursuant to Section 12113 of the Elections Code.

Section 14. That the Board of Supervisors of Los Angeles County is authorized to canvass the returns of the election pursuant to Section 10411 of the Elections Code.

Section 15. That in accordance with Education Code section 5342 and Elections Code section 10402.5, it is hereby requested that the special election to be held hereunder be consolidated by the Los Angeles County Registrar of Voters and the Los Angeles County Board of Supervisors, for all purposes, with any and all other elections also called to be held on March 4, 2014 insofar as said elections are to be held in the same territory or in territory that is in part the same as the territory of the District.

Section 16. That subject to two-thirds approval of the voters, the qualified special tax shall become effective as of March 4, 2014 and be collected by the Los Angeles County Tax Collector at the same time as and along with, and shall be subject to the same penalties as general *ad valorem* taxes collected by said tax collector. The tax and penalty shall bear interest at the same rate as the rate for unpaid *ad valorem* property taxes until paid.

Section 17. An exemption from payment of the special tax may be granted on any parcel owned by one or more persons 65 years of age or over who occupies parcel as a principal residence, upon application for exemption ("Senior Citizen Exemption"). Applications for such exemptions must be made and delivered to the District on or before July 1, 2014, or before July 1 of any succeeding tax year. Any one approved application from a qualified applicant will provide an exemption for the parcel for the remaining term of the special tax so long as such applicant continues to own and occupy the parcel as his or her principal residence. Approved applications on file with the District from initial term of the tax will continue to provide an exemption for the parcel for the remaining term of the special tax so long as the applicant continues to own and occupy the parcel as his or her principal residence.

Section 18. That the members of the Governing Board, the Superintendent of the District, and officers of the District are hereby authorized and directed, individually and collectively, to do any and all things and to execute, deliver, and perform any and all agreements and documents that they deem necessary or advisable in order to effectuate the purposes of this Resolution, including, without limitation, to prepare and submit for inclusion in the voter information pamphlet an argument in favor of passage of the ballot measure. All actions heretofore taken by the officers and agents of the District that are in conformity with the purposes and intent of this Resolution are hereby ratified, confirmed, and approved in all respects.

Section 19. That the members of the Governing Board, the Superintendent of the District, and officers of the District are hereby requested and directed, individually and collectively, to provide accountability measures pursuant to Government Code Section 50075.1 that include, but are not limited to, all of the following: (a) A statement indicating the specific purposes of the qualified special tax, (b) a requirement that the proceeds be applied only to the

specific purposes identified pursuant to subsection (a), (c) the creation of an account into which the proceeds shall be deposited, and (d) an annual report pursuant to Section 50075.3 of the Government Code, as provided in Section 17 hereof. In addition, an oversight committee of citizens shall be appointed or designated by the Governing Board to ensure that the special tax proceeds are spent for their authorized purposes, and to report annually to the Governing Board and the public regarding the expenditure of such funds.

Section 20. That pursuant to Section 50075.3 of the Government Code, the Governing Board directs that the chief fiscal officer of the District file a report with the Governing Board no later than January 1, 2015, and at least once a year thereafter. The annual report shall contain both of the following: (a) The amount of funds collected and expended, and (b) the status of any project required or authorized to be funded as identified in *Exhibit A* hereof.

Section 21. The County Registrar is hereby requested to reprint the Full Ballot Text in substantially the form attached hereto as Exhibit B in the voter information pamphlet to be distributed to voters pursuant to section 13307 of the Elections Code. In the event the Full Ballot Text will not be reprinted in the voter information pamphlet in its entirety, the County Registrar is hereby requested to print, immediately below the impartial analysis of the Measure, in no less than 10-point boldface type, a legend substantially as follows:

The above statement is an impartial analysis of Measure _____. If you desire a copy of Measure _____, please call the Los Angeles Registrar of Voters at (562) 466-1310, and a copy will be mailed at no cost to you. The full text of the Measure may also be viewed online at www.lavote.net.

Section 22. The District agrees to reimburse the County of Los Angeles for the cost of such election.

Section 23. That the District's Superintendent, and her designee, are hereby authorized and directed to make any changes to the text of the measure described in this Resolution, or to the abbreviated form of the measure, or to the text of this Resolution, as may be convenient or necessary to comply with the intent of this Resolution, the requirements of elections officials, and requirements of law.

Section 24. The President of the Board and/or his designees are hereby authorized to prepare and file with the County Registrar any ballot argument prepared in connection with the election, including a rebuttal argument, each within the time established by the County Registrar, which shall be considered the official ballot arguments of the Governing Board as sponsor of the Measure.

Section 25. The Board shall provide in each year for an increase in the District's appropriations limit as shall be necessary to ensure that the proceeds of the special tax may be spent for its authorized purposes.

Section 26. That the Governing Board hereby declares, and the voters by approving this measure concur, that every section and part of this measure has independent value, and the Governing Board and the voters would have adopted each provision hereof regardless of every other provision hereof. Upon approval of this measure by the voters, should any part of the measure or tax rates be found by a court of competent jurisdiction to be invalid for any reason, all remaining parts of the measure or tax rates shall remain in full force and effect to the fullest extent allowed by law.

ADOPTED, SIGNED, and APPROVED on November 12, 2013.

AYES:	<u>4</u>
NOES:	<u>0</u>
ABSTAIN:	<u>1</u>
ABSENT:	<u>0</u>

GOVERNING BOARD OF THE
LA CAÑADA UNIFIED SCHOOL DISTRICT

By: 
President of the Governing Board

ATTEST:

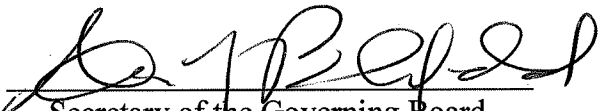
By: 
Secretary of the Governing Board

EXHIBIT A

FULL TEXT OF LA CAÑADA UNIFIED SCHOOL DISTRICT RENEWAL OF LOCAL SCHOOL FUNDING MEASURE

RENEWAL OF LOCAL SCHOOL FUNDING MEASURE

PURPOSE

The purpose of this measure is to renew and increase expiring locally controlled school funding to offset the local impact of cuts in State education funding for the District and provide the funding needed to sustain the outstanding quality of local public instruction offered in the District's schools by generating a source of local revenue that cannot be taken by the State. Funds from this measure will go to continuing advanced academic programs in math, science and technology; attracting and retaining qualified teachers; maintaining manageable class sizes; and preparing students for the best colleges and careers. Sustaining the outstanding quality of local public instruction offered in La Cañada schools also helps to protect property values within our community.

The Governing Board will use the funds for all of the purposes stated above, unless the Governing Board determines in any given year that changes in student population, fiscal constraints, or other changes in state or federal funding make doing so infeasible or inadvisable. In any event, the Governing Board will not use the funds for any purpose other than those listed above from the proceeds of the special taxes.

Approval of this measure shall renew the existing qualified special tax of \$150 per parcel and increase that rate by \$300, so that the total amount to be levied is \$450 per parcel of taxable real property per year for seven years, beginning July 1, 2014.

RATE

The tax shall be levied on all Parcels of Taxable Real Property in the District, as defined below, on the following basis:

<u>Type of Parcel</u>	<u>Rate of Annual Tax</u>
All Parcels	Not to exceed Four Hundred Fifty Dollars <u>(\$450.00)</u> per parcel

DEFINITIONS

A "parcel of taxable real property" is defined as any unit of real property in the District that receives a separate tax bill for *ad valorem* property taxes from the County Treasurer-Tax

Collector's Office. All property that is otherwise exempt from or upon which no *ad valorem* property taxes are levied in any year shall also be exempt from the special tax in such year.

Any parcels that are contiguous to each other, in actual use as one residential or non-residential economic unit, and held under identical ownership shall, upon approval of an application from the owners thereof submitted to the District, be treated as a single parcel for purposes of the special tax. Applications for such treatment shall be made to the District on or before July 1, 2014, or before July 1 of any succeeding tax year. Any one approved application from a qualified applicant will provide for such treatment for the remaining term of the special tax, so long as all of the parcels continue to be held under identical ownership and are in actual use as one residential or non-residential economic unit.

EXEMPTIONS

An exemption shall be granted on any parcel owned by one or more persons aged 65 years or older who occupies said parcel as a principal residence, upon application for exemption ("Senior Citizen Exemption"). Applications for such exemptions shall be made to the District on or before July 1, 2014, or before July 1 of any succeeding tax year. Any one approved application from a qualified applicant will provide an exemption for the parcel for the remaining term of the special tax so long as such applicant continues to own and occupy the parcel as his or her principal residence. Approved applications on file with the District from initial term of the tax will continue to provide an exemption for the parcel for the remaining term of the special tax so long as such applicant continues to own and occupy the parcel as his or her principal residence.

The District shall annually provide to the County Treasurer-Tax Collector or other appropriate County tax official a list of parcels that the District has approved for a Senior Citizen Exemption and for "contiguous parcel" treatment.

PROCEDURES

Subject to two-thirds approval of the voters, the qualified special tax shall become effective as of July 1, 2014 and be collected by the Los Angeles County Tax Collector at the same time as and along with, and shall be subject to the same penalties as general *ad valorem* taxes collected by said tax collector. The tax and penalty shall bear interest at the same rate as the rate for unpaid *ad valorem* property taxes until paid. Any tax levied shall become a lien upon the properties against which taxes are assessed and collectible as herein provided.

With respect to all general property tax matters within its jurisdiction, the Los Angeles County Tax Assessor or other appropriate County tax official ("County") shall make all final determinations of tax exemption or relief for any reason, and that decision shall be final and binding. With respect to matters specific to the levy of the special tax, including the Senior Citizen Exemption and the treatment of certain contiguous parcels as allowed below, the decisions of the District shall be final and binding. The procedures described herein, and any additional procedures established by the Governing Board, shall be the exclusive claims procedure for claimants seeking an exemption, refund, reduction, or re-computation of the special tax.

(a) All claims shall be filed with the Superintendent of the District no later than one year after the date the tax was paid. The claimant shall file the claim within this time period and the claim shall be finally acted upon the Board as a prerequisite to bringing suit thereon.

(b) Pursuant to Government Code section 935 (b) the claim shall be subject to the provisions of Government Code sections 945.6 and 946.

(c) The Board shall act on a timely claim within the time period required by Government Code section 912.4.

(d) The procedure described herein, and any additional procedures established by the Board, shall be the exclusive claims procedure for claimants seeking a refund, reduction, or re-computation of the special tax. Whether any particular claim is to be resolved by the District or by the County shall be determined by the District, in coordination with the County, as necessary.

APPROPRIATIONS LIMIT

Pursuant to California Constitution article XIII B and applicable laws, the appropriations limit for the District will be adjusted periodically by the aggregate sum collected by levy of this special tax.

ANNUAL PLAN.

An expenditure plan (the "Proposed Annual Plan") shall be developed annually, commencing in February 2015, for the succeeding fiscal year by the District staff in consultation with the independent Citizens' Oversight Committee. The Proposed Annual Plan will recommend expenditures of the tax proceeds that are consistent with the intent of the Funding Measure. The assumptions associated with the recommended expenditures shall be included in the Proposed Annual Plan. The Proposed Annual Plan shall be presented for Board action each fiscal year in conjunction with the District's annual budget adoption process for the subsequent fiscal year. To facilitate public discussion, the Proposed Annual Plan shall be made available for public review.

ACCOUNTABILITY MEASURES

In accordance with the requirements of California Government Code sections 50075.1 and 50075.3, the following accountability measures, among others, shall apply to the special taxes levied in accordance with this Measure: (a) the specific purposes of the special tax shall be those purposes identified above; (b) the proceeds of the special tax shall be applied only to those specific purposes identified above; (c) a separate, special account shall be created into which the proceeds of the special taxes must be deposited; and (d) an annual written report shall be made to the Governing Board of the District showing (i) the amount of funds collected and expended from the proceeds of the special taxes and (ii) the status of any projects or programs required or authorized to be funded from the proceeds of the special taxes, as identified above.

In addition, an oversight committee of citizens shall be appointed or designated by the Governing Board to ensure that the special tax proceeds are spent for their authorized purposes,

and to report annually to the Governing Board and the public regarding the expenditure of such funds.

SEVERABILITY

The Board hereby declares, and the voters by approving this measure concur, that every section and part of this measure has independent value, and the Board and the voters would have adopted each provision hereof regardless of every other provision hereof. Upon approval of this measure by the voters, should any part of the measure or taxing formula be found by a court of competent jurisdiction to be invalid for any reason, all remaining parts of the measure or taxing formula hereof shall remain in full force and effect to the fullest extent allowed by law.

The District's Governing Board may adopt such additional or supplemental procedures as it deems necessary or convenient for the administration of the special tax.

PROTECTION OF FUNDING

Current law forbids any decrease in State or Federal funding to the District because of the District's adoption of a parcel tax. However, if any such funds are reduced because of the adoption of this parcel tax, then the amount of the special taxes will be reduced annually as necessary in order to restore such State or Federal funding.

EXHIBIT B

**LA CAÑADA UNIFIED SCHOOL DISTRICT RENEWAL OF LOCAL SCHOOL FUNDING
(Abbreviated Form) ***

“To protect quality La Cañada schools with funds the State cannot take; continue advanced academic programs in math/science/technology; attract/retain qualified teachers; maintain manageable class sizes; and prepare students for top colleges/careers, shall La Cañada Unified School District renew the expiring annual school parcel tax and increase the rate by \$300 (as described in the ballot pamphlet) for seven years, with exemptions for seniors, independent oversight, no money for administrator salaries and funds under local control?”

Tax - Yes

Tax - No

* Limited to 75 words pursuant to California Elections Code section 13247.

EXHIBIT C

FORMAL NOTICE OF SCHOOL PARCEL TAX ELECTION

NOTICE IS HEREBY GIVEN to the qualified electors of the La Cañada Unified School District of Los Angeles County, California, that in accordance with the provisions of the Education Code of the State of California, an election will be held on March 4, 2014, at which election the following measure shall be submitted to the qualified electors of the District and voted upon:

“To protect quality La Cañada schools with funds the State cannot take; continue advanced academic programs in math/science/technology; attract/retain qualified teachers; maintain manageable class sizes; and prepare students for top colleges/careers, shall La Cañada Unified School District renew the expiring annual school parcel tax and increase the rate by \$300 (as described in the ballot pamphlet) for seven years, with exemptions for seniors, independent oversight, no money for administrator salaries and funds under local control?”

Tax - Yes

Tax - No

All of the purposes enumerated in the foregoing measure shall be united and voted upon as one single measure, with precincts, places of holding the elections and officers appointed to conduct the elections shall be the same as those provided in the local consolidated election, under the notice of election adopted _____.

The County Superintendent of Schools of Los Angeles County, by this Notice of Election, has called the election pursuant to a Resolution of the Governing Board of the La Cañada Unified School District, adopted November 12, 2013, in accordance with the provisions of Education Code Sections 5325 and 5361.

IN WITNESS WHEREOF, I have hereunto set my hand this ____ day of _____, 2013.

County Superintendent of Schools,
Los Angeles County, California

Protection of Funding

Current law forbids any decrease in State or Federal funding to the District because of the District's adoption of a parcel tax. However, if any such funds are reduced because of the adoption of this parcel tax, then the amount of the special taxes will be reduced annually as necessary in order to restore such State or Federal funding.